



Child Care Creation and Expansion Credit

Tax Law – Sections 48 and 606 (ooo)

IT-662

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return	Identifying number as shown on return

You must submit a copy of the certificate of tax credit issued by the Office of Children and Family Services (OCFS) with your return.

All filers **must** complete line A.

A Are you claiming this credit as an individual (sole proprietor), partnership, or fiduciary of an estate or trust that earned the credit (not as a partner, shareholder, or beneficiary, receiving a share of the credit)? (mark an **X** in the appropriate box; see instructions) Yes ☐ No ☐

If Yes:

Complete lines B through F, and Schedules A and D.

Fiduciary, also complete Schedule C.

If No:

Complete lines B through F, and Schedules B and D.

Fiduciary, also complete Schedule C.

All filers: Complete Schedule E, if applicable.

Certificate information

On lines B through F below, enter the information from the certificate of tax credit issued by the OCFS (see instructions).

B Name of certified entity	B	
C Employer identification number (EIN)	C	
D Address	D	
E Service year	E	
F Certificate number	F	

Schedule A – Individual (including sole proprietor), partnership, and estate or trust (see instructions)

1 Child care creation and expansion credit from your certificate	1		.00
2 Enter the total of any additional Forms IT-662	2		.00
3 Total credit (add lines 1 and 2)	3		.00

Individual and partnership: Enter the line 3 amount on line 8.

Fiduciary: Include the line 3 amount on line 5.



Schedule B – Partner’s, shareholder’s, or beneficiary’s share of credit (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the credit from that entity, complete the following information for each partnership, New York S corporation, or estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

A Name of entity	B Type	C EIN	D Certificate number	E Share of credit
				.00
				.00
				.00
Total from any additional Forms IT-66200
4 Total (add column E amounts)				4 .00

Fiduciary: Include the line 4 amount on line 5.
All others: Enter the line 4 amount on line 9.

Schedule C – Beneficiary’s and fiduciary’s share of credit (see instructions)

5 Total (fiduciary: add line 3 and line 4)			5	.00
A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of credit		
		.00		
		.00		
		.00		
Total from any additional Forms IT-662				
6 Share of credit allocated to beneficiaries (add column C amounts)			6	.00
7 Fiduciary’s share of credit (subtract line 6 from line 5; enter the result here and on line 10)			7	.00

Schedule D – Calculation of credit (see instructions)

Individual and partnership	8	Enter the amount from line 3	8	.00
Partner, S corporation shareholder, beneficiary	9	Enter the amount from line 4	9	.00
Fiduciary	10	Enter the amount from line 7	10	.00
	11	Total credit (add lines 8, 9, and 10; see instructions)	11	.00

Schedule E – Recapture of credit (see instructions)

	A Revoked certificate number	B Amount of recaptured credit
		.00
		.00
		.00
Total of column B from any additional Forms IT-66200
12 Total (add column B amounts)	12	.00

Individual, partner, S corporation shareholder and beneficiary: Enter the line 12 amount and code **662** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.

Partnership: Enter the line 12 amount and code **662** on Form IT-204, line 148.

Fiduciary: Include the line 12 amount on Form IT-205, line 12.

